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PART IV

Legislative Measures and Rules thereunder

NOTIFICATIONS

No. W. 2792—W. 10-44-1, dated Bangalore, the 1st June 1945.

In exercise of the powers conferred by section 2 of the Defence of India Act, 1939 (XXXV of 1939), as applied to Mysore, the Government of His Highness the Maharaja are pleased to direct that the following further amendments shall be made in the Defence of India Rules, in force in Mysore, namely:

In sub-rule (1) of rule 51G of the said Rules, for the words "special risks are in the opinion of that Government likely to arise in the event of hostile attack", the words "special precautions are in the opinion of that Government necessary or expedient for securing the public safety", shall be substituted.

(ii) After sub-rule (i), the following sub-rule shall be added, namely:—

"(1A) If in the opinion of the Central Government or, as the case may be, the Provincial Government, any person who has been ordered under sub-rule (1) to take any measures has failed to take, or is unlikely to complete, the measures within the period specified in the order, then without prejudice to any other proceedings which may be taken in respect of the contravention of the order, that Government may cause the said measures to be taken or completed, and the cost thereof shall be recoverable from the owner or occupier of the premises by Deputy Commissioner as if it were an arrear of land revenue".

V. VEDAVYASACHARYA, *Chief Secy. to Govt.*

No. C. 1139—C. O. 38-44-5, dated Bangalore, the 25th May 1945.

In exercise of the powers conferred by clause 9-A of the Mysore Manure Dealers' Licensing Order, 1944, the Government of His Highness the Maharaja are pleased to direct that the following amendments shall be made in their Notification No. C. 58—C.S. 38-44-2, dated 19th December 1944, namely:—

1. The wholesale ceiling price per ton, ex-Godown of the Mill, of ground-nut oil cake notified at Rs. 90 per ton for Bangalore, shall be reduced to Rs. 85 per ton with effect from the date of this Notification.

2. The wholesale ceiling prices, ex-Mill, for ground-nut oil cake notified from time to time for (1) Davangere, (2) Tumkur, and (3) Bangalore, shall apply respectively to (1) Harihar and Chitaldrug, (2) Madhugiri and (3) Kolar District, with effect from the date of this Notification.

No. C. 1148—C. O. 33-44-90, dated Bangalore, the 28th May 1945.

In exercise of the powers conferred by clause (*c*) of sub-section (1) of section 3 of the Hoarding and Profiteering Prevention Act, 1944 (Act XXII of 1944), the Government of His Highness the Maharaja are pleased to fix as follows the maximum prices, wholesale and retail, of the various proprietory brands of soaps manufactured by the firms mentioned below; unless otherwise stated, the wholesale prices are f.o.r. destination and the retail prices exclude octroi, terminal and such other local taxes:—

Description	Contents per case	Manufacturer's issue price per case	Retail price
BRANDS OF TATA OIL MILLS Co., Ltd.		Rs. a. p.	Rs. a. p.
Washing Soaps			Per bar.
'501' Bars	60×1½ lbs.	41 0 0	0 11 3
'Red' Bars	60×1½ lbs.	43 0 0	0 12 9
			Per Carton
Laundry Chips Cartons	24×3 lbs.	40 0 0	1 13 0
'501' Carbolic Large	144×6 ozs.	35 0 0	1 9 0
'501' Silk Flakes	72 Cartons	27 8 0	0 7 0
			Per cake
'501' Special Large	288×6 ozs.	57 0 0	0 3 6
'501' Special Small	288×3 ozs.	31 8 0	0 2 0
Toilet Soaps			
Hamam Large	144 cakes	35 0 0	0 4 6
Hamam Small	576 cakes	37 12 0	0 1 3
'501' Toilet	144 cakes	25 8 0	0 3 3
Moti Toilet	72 cakes	33 4 0	0 8 0
Tata's Turkish Bath Soap	288 cakes	45 0 0	0 2 9
Eau-de-Colonge Toilet Soap	72 cakes	28 0 0	0 7 0
Jai Toilet Soap	72 cakes	28 0 0	0 7 0
Shaving Stick Refills	72 cakes	25 8 0	0 7 0
BRANDS OF SWASTIK OIL MILLS, Ltd.		Wholesale price per case.	Per bar
Washing Soap '777' bars	60×1½ lbs.	39 0 0	0 11 3
			Per twin
Superfine Soaps—Twins in wrappers ...	144×12 ozs.	55 0 0	0 7 0
			Per bar
Swastik Brand bars	60×1½ lbs.	39 0 0	0 11 3
Swastik Brand Cubes or Twins ...	100×8 ozs.	23 10 0	0 4 3
			Per cube
Swastik Brand Cubes or Twins ...	200×4 ozs.	23 12 0	0 2 9
			Per tablet
5 per cent Carbolic Soap	144 tablets	26 8 0	0 3 6
Toilet Soaps			Per cake
Shikakai Soap	48 wraps of 3 cakes each.	50 0 0	0 6 3
Khus Soap	Do	48 0 0	0 6 0
White Rose Soap	Do	45 0 0	0 5 9
Sandalwood Soap	Do	42 0 0	0 5 3
Neem Soap	Do	42 0 0	0 5 6
Kanti Soap	4 gross of 1 oz. each	37 12 0	0 1 0
Kanti Soap	48 wraps of 3 cakes each.	35 0 0	0 4 6
Turkish Bath	Do	46 4 0	0 3 3

Description		Contents per case	Manufacturer's issue price per case	Retail price
BRANDS OF GODREJ SOAPS, Ltd.			Rs. a. p. Per gross cakes.	Rs. a. p.
No. 1	... ...	...	72 0 0	0 9 0
No. 2	... ...	...	52 8 0	0 6 6
Vatni Guest Size	... ...	...	8 10 0	0 1 3
Vatni	... ...	...	34 8 0	0 4 6
Sandal	... ...	...	45 0 0	0 5 6
Limda	... ...	...	45 0 0	0 5 6
Khus	... ...	...	45 0 0	0 5 6
Family	... ...	..	19 8 0	0 2 6
Turkish Bath	... ...	...	22 8 0	0 3 0
Shaving Stick	... ...	...	60 0 0	0 7 6
Shaving Round	... ...	...	36 0 0	0 4 6
BRANDS OF THE CALCUTTA CHEMICAL COMPANY, LIMITED.			Per dozen cakes	
Margo Soap Cake	... ...	...	4 7 0	0 6 0
Malaya Sandal Cake	... ...	...	5 2 0	0 7 0
Carbolic Soap (Milled and Toilet) 5 p.c.	...	...	2 14 0	0 4 0
Carbolic Soap (Milled and Toilet) 10 p.c.	...	...	4 0 0	0 6 0
Neem Dog Soap	... ...	...	3 10 0	0 5 0
Suds—Soap Flakes	... ...	...	4 4 0	0 6 0
Shaval Stick (Refills)	... ...	...	7 6 0	0 10 0
Shaval Stick (Al. Pot.)	... ..	...	10 4 0	0 14 0
BRANDS OF NASCO, Ltd.		Unit	Per dozen units	Per unit
Group A.				
Ajanta Soap	... ...	Box of 3 cakes	19 4 0	1 13 6
Ajanta Soap (loose)	... ...	3 cakes	18 4 0	1 12 6
Ajanta Shaving Stick (Carton cover)	...	1 carton	6 15 0	0 11 0
Ajanta Glycerine Soap	... ...	Box of 3 cakes	21 10 0	2 1 0
Ioda Soap	... ...	Do	16 4 0	1 8 6
Visto Soap Big	... ...	Do	20 8 0	1 15 6
Visto Soap 3 oz.	... ...	Do	15 8 0	1 7 6
Glory of India Soap	... ...	Do	33 12 0	3 4 0
Group B.				
Bouquet Bath Soap	... ...	Box of 6 cakes	29 4 0	2 13 6
Bouquet (loose)	... ...	6 cakes	28 12 0	2 12 6
Khus Soap	... ...	Packet of 3 cakes	15 0 0	1 7 0
Sandal Soap	... ...	Do	14 10 0	1 6 6
Musk Soap	... ...	Do	16 4 0	1 9 0
Neemora Soap	... ...	Do	12 12 0	1 3 6
Neemora (loose)	... ...	3 cakes	12 6 0	1 3 0
Sulfora Soap	... ...	Box of 3 cakes	13 6 0	1 4 6
Flora Soap	... ...	Do	9 12 0	0 15 6
Bakul Soap	... ...	Do	9 12 0	0 15 6
Hena Soap	... ...	Do	9 12 0	0 15 6
Jasmine Soap	... ...	Do	9 12 0	0 15 6
Rose Soap	... ...	Do	9 12 0	0 15 6
Gandhraj Soap	... ...	Do	9 12 0	0 15 6
Chameli Soap	... ...	Do	9 12 0	0 15 6
Turkish Bath Soap No. 1	... ...	Box of 12 cakes	29 4 0	2 13 6
Turkish Bath Soap No. 2	... ...	Do	28 4 0	2 11 0
Pagoda Soap	... ...	Box of 3 cakes	12 14 0	1 4 0
Pagoda Soap (loose)	... ...	3 cakes	12 6 0	1 3 0
Bhabi Soap	... ...	Box of 3 cakes	12 14 0	1 4 0
Bhabi Soap (loose)	... ...	3 cakes	12 6 0	1 3 0
Basanti Soap (loose)	... ...	3 cakes	12 2 0	1 2 0
BRANDS OF LEVER BROTHERS (INDIA), LIMITED.	Ref. No.	Contents.	*Per case	
Sunlight Soap	A. 2 ...	... 288 large tablets	52 8 0	0 3 3
Do	A. 4 ...	... 288 small tablets	32 0 0	0 2 0
Lifebuoy Soap	B. 10 ...	... 288 large tablets	61 12 0	0 3 9
Do	B. 12 ...	... 360 small tablets	39 8 0	0 2 0
Lux Toilet Soap	C. 13 ...	... 288 large tablets	70 0 0	0 4 6
Do	C. 14 ...	... 720 small tablets	53 12 0	0 1 6
Lifebuoy Toilet	C. 5 ...	... 144 large tablets	35 0 0	0 4 6
Lux	D. 6 ...	... 72 large cartons	56 0 0	0 14 0
Lux	D. 5 ...	... 72 medium cartons	28 0 0	0 7 0
Lux	D. 3 ...	... 144 small cartons	28 0 0	0 3 9
Vim	G. 1 ...	... 36 large canisters	24 0 0	0 12 0
Vim	G. 2 ...	... 72 medium canisters	26 8 0	0 7 0
Express Pale	E. 1 ...	... 60 bars	27 4 0	0 8 0
Express Pale	E. 2 ...	... 20 bars	13 4 0	0 12 0
Housewife's Friend	E. 6 ...	... 36 bars	37 0 0	0 2 0
Wheel Bars	E. 5 ...	... 60 bars	41 12 0	0 12 0

*Subject to a maximum cash discount of 3 per cent.

No C. 1160—Co. 56-44-4, dated Bangalore, the 31st May 1945.

In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules, as applied to Mysore, the Government of His Highness the Maharaja are pleased to direct that the following further amendment shall be made in the Cotton Cloth & Yarn (Control) Order, 1943, namely :—

In the said Order,—

(1) clause 4-A shall be renumbered as sub-clause (1) of that clause and after sub-clause (1) as so renumbered, the following sub-clause shall be inserted,—

"(2) Every importer of cloth or yarn from outside India shall submit within such time, in such form, and to such authority such information relating to the clearance, location, cost and other matters relevant for the determination of the landed cost under sub-clause (1) as may be specified by the Textile Commissioner by notification in the Gazette of Mysore."

(2) In sub-clause (2-A) of clause 6, after the words "a sale of cloth or yarn", the following words shall be inserted, namely :—

"to which sub-clause (2) applies."

No. C. 1164—Co. 63-44-2, dated Bangalore, the 31st May 1945

In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules, as applied to Mysore, the Government of His Highness the Maharaja are pleased to direct that the following further amendments shall be made in the Typewriter Control Order, 1943, namely :—

I. In the Schedule I after entry 4, the following entries shall be inserted, namely :—

"5. L. C. Smith & Corona.
6. Woodstock."

II. In Schedule II after entry 6, the following entries shall be inserted, namely :—

"7. Messrs. Continental Commercial Co., Calcutta.
8. Messrs. Typewriter & Office Appliance Co., Ltd., Madras.
9. Messrs. Reliable Typewriter Co., Karachi.
10. Messrs. Typewriter Mart, Madras.
11. Messrs. C. J. Shah & Co., Bombay.
12. Messrs. Office Appliance Corporation, Bombay."

III. In Schedule III for Form B, the following form shall be substituted, namely:—

"FORM B.

The Typewriter Control Order, 1943.

(See Clause 4).

Application to purchase a typewriter

1. Name.
2. Address.
3. Profession.
4. Detailed purpose for which the typewriter is required.
5. Whether the typewriter is required as (a) replacement of existing machine, (b) addition or (c) initial supply. If (a), state No., make, model and age of the machine to be replaced and why and how it will be disposed of. If (b) or (c), give full justification.
6. Whether the typewriter is required for work directly connected with War effort. If so, give name (s) of Government department (s) which can notify essentiality of the demand.
7. Make and size of typewriter desired to be purchased and whether standard or portable.
8. Whether the applicant has sold or otherwise disposed of any typewriter (s) since 1st January 1943. If so, give particulars of such sale or disposal and state why the machine/machines was/were not retained for use.
9. No. and description of typewriters already owned by the applicant.

Date.....194 .

Station..... Signature of the applicant.

I hereby undertake not to sell or otherwise dispose of, without the approval of the Controller of Printing and Stationery, India, the typewriter (s) that may be purchased by me under a permit granted on this application.

Date.....194 . Signature of the applicant."

E. V. GANAPATI IYER, *Civil Supplies Secy.*

Printed by the Superintendent at the Government Press, Bangalore.

NOTIFICATIONS.

No. Rl. 6228, dated Bangalore, the 6th June 1945.

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying Cotton Ginning and Pressing Factories (Amendment) Bill together with the Statement of Objects and Reasons.

By Order,

C. NARAYANASWAMY NAIDU,
Legal Remembrancer and
Secretary to Government,
Law Department.

1. THE COTTON GINNING AND PRESSING FACTORIES (AMENDMENT) BILL.

A Bill further to amend the Cotton Ginning and Pressing Factories Act, 1929.

WHEREAS it is expedient further to amend the Cotton Ginning and Pressing Factories Act, 1929 (VI of 1929) for the purposes hereinafter appearing;

It is hereby enacted as follows :—

1. This Act may be called the Cotton Ginning and Pressing Factories (Amendment) Act, 194 . **Short title.**

2. Clause (c) of sub-section (2) of section 3-A of the Cotton Ginning and Pressing Factories Act, 1929 (hereinafter referred to as the said Act) shall be omitted. **Amendment of section 3-A, Act VI of 1929.**

3. After section 3-A of the said Act, the following new section shall be inserted, namely :— **Insertion of new section 3.AA, Act VI of 1929.**

"3-AA. Any owner of cotton who knowingly makes or causes to be made any cotton which is ginned and which is being or is intended to be pressed in a Cotton Pressing Factory, wet, or mixes or causes to be mixed seed, foreign substance or cotton waste with such cotton, or makes any admixture of cotton, or abets or knowingly allows or connives at any such act shall, on conviction, be punishable with fine which may extend to fifteen hundred rupees." **Penalty for making any cotton wet.**

4. In section 3-B of the said Act, after the word, figure and letter "section 3-A", the words, figure and letters "or section 3-AA" shall be inserted. **Amendment of section 3-B, Act VI of 1929.**

Statement of Objects and Reasons.

The existing provisions of the Mysore Cotton Ginning and Pressing Factories Act (VI of 1929) do not penalise cases of deliberate watering of cotton, which can in many cases be so regulated as to keep the moisture content of the cotton within the prescribed limits.

2. It is considered necessary to amend the Act on the lines of the Bombay Act of 1938, with a view to preventing such cases of deliberate watering and thus protecting the reputation of Mysore cotton.

3. This bill has accordingly been brought forward.

No. Rl. 6229, *dated Bangalore, the 6th June* 1945.

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying Societies Registration (Amendment) Bill together with the Statement of Objects and Reasons.

By Order,

C. NARAYANASWAMY NAIDU,
Legal Remembrancer and
Secretary to Government,
Law Department.

2. THE SOCIETIES REGISTRATION (AMENDMENT) BILL.

WHEREAS it is expedient further to amend the Societies Registration Act, 1904;

It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Societies Registration (Amendment) Act, 194 .

(2) It shall come into force at once.

Omission of clause (d) in Section 5, Act III, 1904.

2. Clause (*d*) of section 5 of the Societies Registration Act, 1904 (hereinafter referred to as the said Act) shall be deleted.

Amendment of Section 21-B, Act III of 1904.

3. In Section 21-B of the said Act, after the words "any change in the Memorandum of Association" the words and figures "or in filing with him the returns required by clauses (*a*) and (*b*) of section 5"; after the words "to furnish details of such change," the words "or to submit such returns"; and after the words "treat the society as having become defunct" the words "and cause a notification of such decision to be published in the official Gazette" shall be inserted.

Statement of Objects and Reasons.

Under the existing provisions of the Societies Registration Act, 1904, the Registrar has power to declare a society defunct if it fails to send alterations in its Memorandum of Association. He has no such power in case of default in sending annual list of members of the Managing Body or a copy of the audited Balance Sheet with the Statement of Receipts and Expenditure.

2. As there are a number of societies which are not sending these returns to the Registrar and there is, at present, no provision to remove them from the list of Registered Societies, it is considered necessary to empower the Registrar to treat them, after notice, as defunct.

3. This Bill is accordingly brought forward.

No. Rl. 6230, dated Bangalore, the 6th June 1945.

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying War Risks (Goods) Insurance (Amendment) Bill together with the Statement of Objects and Reasons.

By Order,

C. NARAYANASWAMY NAIDU,
Legal Rember. and Law Secy. to Govt.

3. THE WAR RISKS (GOODS) INSURANCE (AMENDMENT) BILL.

A Bill further to amend the Mysore War Risks (Goods) Insurance Act, 1943.

WHEREAS it is expedient further to amend the Mysore War Risks (Goods) Insurance Act, 1943 (VII of 1943), for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. (1) *Short-title and commencement.*—This Act may be called the Mysore War Risks (Goods) Insurance (Amendment) Act, 194 ;

(2) It shall come into force at once.

2. *Amendment of Section 2, Act VII of 1943.*—In clause (*c*) of Section 2 of the Mysore War Risks (Goods) Insurance Act, 1943—

(*a*) Sub-clauses (ii), (iii), (iv) and (v) shall be renumbered as sub-clauses (iii), (iv), (v) and (vi), respectively ;

(*b*) After sub-clause (i) the following sub-clause shall be inserted, namely—

"(ii) any explosion or fire which involves any explosives or munitions or other dangerous things required for war purposes and which happens or is caused by, through or in connection with the manufacture, storage or transportation of any such explosives, munitions or other dangerous things";

(*c*) In sub-clause (iii) as hereinbefore renumbered, for the word "aforesaid" the following shall be substituted, namely—

"is described in sub-clause (i) or of any such explosion or fire as is described in sub-clause (ii)".

3. The Mysore War Risks (Goods) Insurance (Amendment) Emergency Act, 1945 (VII of 1945) is hereby repealed.

Statement of Objects and Reasons.

The Mysore War Risks (Goods) Insurance Act, 1943, was passed on the lines of corresponding legislation in British India in order to provide for the compulsory insurance against War Risks, of certain goods over a specified value.

The British Indian Ordinance has been recently amended in order to amend the definition of War Risks so as to include under War Risks any explosion or fire which involves any explosives or munitions or other dangerous things required for War purposes and which happens or is caused by, through or in connection with the manufacture, storage or transportation of any such explosives, munitions or other dangerous things.

It is necessary to amend the definition in the Mysore Act also. As the matter was urgent, an Emergency Act was promulgated in February 1945 and the present Bill is intended to place the amendment on a permanent footing.

No. Rl. 6231, dated Bangalore, the 6th June 1945.

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying

Railway Stores (Unlawful Possession) Bill together with the statement of Objects and Reasons.

By Order,

C. NARAYANASWAMY NAIDU,
Legal Member. and Law Secy. to Govt.

4. THE RAILWAY STORES (UNLAWFUL POSSESSION) BILL.

A Bill to make special provision for the punishment of the offence of unlawful possession of railway stores.

WHEREAS it is expedient to make special provision for the punishment of the offence of unlawful possession of railway stores ;

It is hereby enacted as follows :—

1. *Short title, extent, commencement and duration.*—(1) This Act may be called the Railway Stores (Unlawful Possession) Act, 194 .

(2) It extends to the whole of Mysore.

(3) It shall come into force at once and remain in force not later than a period of six months after the termination of the war.

2. *Definition.*—In this Act, "Railway Stores" includes any article used or intended to be used in the construction, operation or maintenance of a Railway.

3. *Unlawful Possession of Railway Stores.*—Whoever is found or is proved to have been in possession of any article of Railway stores shall, if the Court sees reasonable grounds for believing such article to be or to have been the property of any Railway administration, unless he proves that the article came into his possession lawfully, be punishable with imprisonment for a term which may extend to five years or with fine or with both.

4. The Railway Stores (Unlawful Possession) (Emergency) Act, 1945 (VIII of 1945) is hereby repealed. But any rules made, anything done and any action taken in exercise of any power conferred by or under the said Emergency Act shall be deemed to have been made, done or taken in exercise of powers conferred by or under this Act as if this Act had commenced on the 28th day of February 1945. Repeal and Savings.

Statement of Objects and Reasons.

Due to the abnormal prices now obtaining for essential stores used on Railways, there have been numerous

instances of thefts of fittings, bulbs and such other articles despite all precautions taken. Matters reached such a stage that it was considered necessary to provide specially for the unlawful possession of such stores and an Emergency Act penalising the unlawful possession of such stores, was passed in February this year. As it is necessary to have such a measure in force for the duration of the war and for some time thereafter, the present Bill is brought forward. The measure will be in force for the duration of the war and six months thereafter. Any person in possession of any article of Railway Stores will, unless he proves that the article came into his possession lawfully, becomes liable under this Act to imprisonment or a fine. Similar action is taken in British India and the Railway Stores (Unlawful Possession) Ordinance has been promulgated there in May 1944. This Bill is similar in principles to the Military Stores (Unlawful Possession) Act which received the approval of the Assembly in the Budget Session of 1944.

No. Rl. 6232, dated Bangalore, the 6th June 1945,

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying Tobacco (Excise Duty) (Amendment) Bill together with the Statement of Objects and Reasons.

By Order,

C. NARAYANASWAMY NAIDU,

Legal Member. and Law Secy. to Govt.

5. THE TOBACCO (EXCISE DUTY) (AMENDMENT) BILL.

A Bill further to amend the Tobacco (Excise Duty) Act, 1943.

WHEREAS it is expedient further to amend the Tobacco (Excise Duty) Act, 1943 (XXVI of 1943), for the purpose hereinafter appearing :—

It is hereby enacted as follows :—

Short title

1. This Act may be called the Tobacco (Excise Duty) (Amendment) Act, 194 .

Amendment of the Schedule to the Act No. XXVI of 1943.

2. For the schedule to the Tobacco (Excise Duty) Act, 1943, the following schedule shall be substituted namely :—

I. MANUFACTURED TOBACCO.

(1) If flue-cured and intended for—	
(*a*) Manufacture into cigarettes containing—	*Per lb.*
(i) More than 60 per cent weight of imported tobacco.	Seven rupees and eight annas.

	Per. lb.
(ii) More than 40 per cent but not more than 60 per cent weight of imported tobacco.	Five rupees.
(iii) More than 20 per cent but not more than 40 per cent weight of imported tobacco.	Three rupees and eight annas.
(iv) Twenty per cent or less than 20 per cent weight of imported tobacco.	Two rupees and eight annas.
(v) No imported tobacco ...	Rupee one.
(*b*) Any purpose other than the manufacture of cigarettes or of the products enumerated in (3) (*a*) and (3) (*b*).	Three rupees and eight annas.

(2) If other than flue-cured and intended for—

(*a*) manufacture into cigarettes ...	Nine annas.
(*b*) any purpose other than the manufacture of cigarettes or of the products enumerated in (3) (*a*) and (3) (*b*).	Nine annas.

(3) Whether flue-cured or not, if intended for—

(*a*) manufacture into—	
(i) beedies	Nine annas.
(ii) snuff	Nine annas.
(iii) cigars and cheroots	Three annas.
(iv) hokkah tobacco	Three annas.
(*b*) Sale as chewing tobacco whether manufactured or merely cured.	Three annas.
(*c*) Agricultural purposes	Nil.
(4) Stalks and other refuse of tobacco intended for use in the preparation of any form of manufactured tobacco.	One anna

II. MANUFACTURED TOBACCO.

Cigars and cheroots of which the value—	*Per hundred.*
(i) Exceeds Rs. 30 a hundred ...	Twelve rupees.
(ii) Exceeds Rs. 25 a hundred but does not exceed Rs. 30 a hundred.	Ten rupees.
(iii) Exceeds Rs. 20 a hundred but does not exceed Rs. 25 a hundred.	Eight rupees.
(iv) Exceeds Rs. 15 a hundred but does not exceed Rs. 20 a hundred.	Six rupees.
(v) Exceeds Rs. 10 a hundred but does not exceed Rs. 15 a hundred.	Four rupees.
(vi) Exceeds Rs. 5 a hundred but does not exceed Rs. 10 a hundred.	Two rupees.
(vii) Exceeds Rs. 2-8-0 a hundred but does not exceed Rs 5 a hundred.	One rupee.
(viii) Exceeds Rs. 1-4-0 a hundred but does not exceed Rs. 2-8-0 a hundred.	Eight annas.
(ix) Exceeds Re. 0-12 0 a hundred but does not exceed Rs. 1-4-0 a hundred.	Four annas.

3. The Tobacco (Excise Duty) (Amendment) (Emergency) Act, 1945 (IX of 1945) is hereby repealed.

Statement of Objects and Reasons.

The Tobacco (Excise Duty) Act, 1943, was passed in July 1943, providing for the levy of duty on tobacco on the lines of similar legislation in British India. According to the existing arrangement, the State is permitted to retain the net collections made here to the extent of the quota due to it on the basis of population.

The Government of India have recently introduced certain changes in the Central Excise Tariff so as to raise the rate of excise duty on tobacco with effect from 1st March 1945. The present Bill seeks to make similar changes in the Mysore Act.

The changes effected are as follows :—

The highest class of flue-cured tobacco in the excise tariff has been sub-divided into three groups and subjected to a duty of Rs. 7-8-0, Rs. 5 or Rs. 3-8-0 a pound according as it is intended for use in the manufacture of cigarettes containing more than 60 per cent, more than 40 per cent but not more than 60 per cent, and more than 20 per cent but not more than 40 per cent by weight of imported tobacco.

As the matter was urgent, an Emergency Act was passed during March 1945 and the present Bill is intended to replace it.

No. Rl. 6233, dated Bangalore, the 6th June 1945.

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying Mysore Duty on Gold (Amendment) Bill together with the Statement of Objects and Reasons.

By Order,
C. NARAYANASWAMY NAIDU,
Legal Member and Law Secy. to Govt.

6. THE MYSORE DUTY ON GOLD (AMENDMENT) BILL.

WHEREAS it is expedient to amend the Mysore Duty on Gold Act, 1940 (XIX of 1940);

It is hereby enacted as follows :—

Short title

1. This Act may be called the Mysore Duty on Gold (Amendment) Act, 194 . .

2. After section 5 of the Mysore Duty on Gold Act, 1940 (hereinafter referred to as the said Act), the following new section shall be inserted as section 5-A :—

Insertion of a new section 5A, Act XIX of 1940.

"5-A. If the Government is satisfied that special circumstances exist in respect of a gold works which render it necessary or expedient to grant

relief, the Government may, subject to such conditions if any, as it may deem fit to impose, direct the refund, to the owner of the gold works, of the whole or any part of duty paid by him."

3. In sub-section (2) of section 6 of the said Act, the following clause shall be inserted, namely, Amendment, of Section 6 Act XIX of 1940.

"(e) Providing for the refund of the whole or any part of duty paid by any owner of a gold works under this Act."

4. After section 6 of the said Act, the following new section shall be inserted as section 6-A, namely— Insertion of a new section 6-A, Act XIX of 1940.

"6-A. Any order passed and any action taken by the Government under this Act, shall be final and shall not be open to question in any Court of Law."

5. The Mysore Duty on Gold (Amendment) (Emergency) Act, 1945 (XII of 1945), is hereby repealed. But any rules made, anything done and any action taken in exercise of any power conferred by or under the said Emergency Act shall be deemed to have been made, done or taken in exercise of powers conferred by or under this Act as if this Act had commenced on the 7th day of April 1945. Repeal and Savings.

Statement of Objects and Reasons.

The Mysore Duty on Gold Act, 1940, passed in the year 1940, provided for the imposition of a duty on all gold produced in Mysore. Under the said Act, Government have been getting a duty of 75 per cent of the amount realised by sale of gold by the Mining Companies in excess of Rs. 100 per fine ounce. The Act, however, does not provide for any refunds of Gold Duty.

Since 1943 repeated representations have been received by the Government from the Kolar Gold Fields Mining Companies for relief on the ground that the expenses of Mining have increased enormously and that if adequate development work were to be done and low grade ore is to be worked in the interests of prolonging the life of the Companies, taking advantage of the existing high prices, adequate relief from Gold Duty is necessary.

In view of the assurances given by Government when the Gold Duty was imposed, the question has been re-examined in the light of fresh considerations that have developed since 1940 and it is considered necessary that there should be power available under the Act for granting relief when such relief is considered

necessary. As the matter was very urgent, an amendment in this behalf to the Mysore Duty on Gold Act was promulgated in April and the present Bill is intended to place this amendment permanently on the Statute Book.

No. Rl. 6234, dated Bangalore, the 6th June 1945.

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying Mysore Coconut Cess Bill together with the Statement of Objects and Reasons.

By Order,

C. NARAYANASWAMY NAIDU, *Legal Member. and Law Secy. to Govt.*

7. THE MYSORE COCONUT CESS BILL.

WHEREAS it is expedient to impose a Coconut Cess and to provide for the improvement and development of the cultivation, marketing and utilisation of Coconuts in India;

It is hereby enacted as follows:—

Short title and extent.

1. (1) This Act may be called the Mysore Coconut Cess Act, 194 ;

(2) It extends to the whole of Mysore.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context—

(*a*) "Commissioner" means, in reference to copra consumed in a mill in Mysore, the Deputy Commissioner of the District in which the mill is situated, or any other officer appointed by the Government to perform the duties of a Commissioner under this Act;

(*b*) "the Committee" means the Indian Coconut Committee constituted under the Indian Coconut Committee Act, 1944, of the Government of India ;

(*c*) "mill" means any place in which copra is crushed for the extraction of oil, which is a factory as defined in section 2 of the Mysore Factories Act, 1936 (I of 1936) ;

(*d*) "prescribed" means prescribed by rules made under this Act.

Imposition of coconut cess.

3. There shall be levied and collected, as a cess for the purposes of this Act, on all copra consumed in any mill in Mysore, whether produced in or imported from outside Mysore, a duty of excise at such rate, not exceeding four annas per hundredweight as the Government may,

after consulting the Committee, by notification in the official Gazette, fix in this behalf.

Committee empowered to act in Mysore

4. The Committee is hereby empowered to take such action and exercise such powers in Mysore as it is empowered to take or exercise in British India as fully and effectively as if it were a body incorporated and empowered by a law in force in Mysore.

Appointment of officers.

5. The Government may, on the recommendation of the Committee, appoint an officer or officers to discharge under the direction of the Committee such duties as may be prescribed and such officer or officers shall be paid by the Committee such salary and allowances as may be fixed by the Government.

Delivery of monthly returns.

6. (1) The owner of every mill shall furnish to the Commissioner on or before the 7th day of each month, a return stating the total amount of copra consumed in the mill during the preceding month, together with such further information in regard thereto as may be prescribed:

Provided that no return shall be required in regard to copra consumed before the commencement of this Act.

(2) Every such return shall be made in such form and shall be verified in such manner as may be prescribed.

Collection of cess by Commissioner.

7. (1) On receiving any return made under section 6, the Commissioner shall assess the amount of the duty payable under section 3 in respect of the period to which the return relates, and if the amount has not already been paid shall cause a notice to be served upon the owner of the mill requiring him to make payment of the amount assessed within thirty days of the service of the notice.

(2) If the owner of any mill fails to furnish in due time the return referred to in sub-section (1) of section 6 or furnishes a return which the Commissioner has reason to believe is incorrect or defective, the Commissioner shall assess the amount, if any, payable by him in such manner, as may be prescribed, and the provisions of sub-section (1) shall thereupon apply as if such assessment has been made on the basis of a return furnished by the owner:

Provided that, in the case of a return which he has reason to believe is incorrect or defective, the Commissioner shall not assess the duty at an amount higher than that at which it is assessable on the basis of the return without giving to the owner a reasonable opportunity of proving the correctness and completeness of the return.

(3) A notice under sub-section (1) may be served on the owner of a mill either by post or by delivering it or tendering it to the owner or his agent at the mill.

Finality of assessment and recovery of unpaid duty.

8. (1) An assessment made in accordance with the provisions of section 7 shall not be questioned in any Court.

(2) Any owner of a mill who is aggrieved by an assessment made under section 7 may within three months of service of the notice referred to in sub-section (1) of that section, apply to the Government for the cancellation or modification of the assessment and, on such application, the Government may cancel or modify the assessment and order the refund to such owner of the whole or part, as the case may be, of any amount paid thereunder.

(3) Any sum recoverable under section 7 may be recovered as an arrear of land revenue.

Power to inspect mills and take copies of records and accounts.

9. (1) The Commissioner or any officer empowered by general or special order of the Government in this behalf shall have free access at all reasonable times during working hours to any mill or to any part of any mill.

(2) The Commissioner or any such officer may at any time with or without notice to the owner, examine the working records, sale records and accounts of any mill and take copies of or extracts from all or any of the said records or accounts for the purpose of testing the accuracy of any return or of informing himself as to the particulars regarding which information is required for the purposes of this Act or any rules made thereunder.

(3) Where any officer other than the Commissioner proposes to examine under sub-section (2) any record or account containing the description or formulae any trade process, the owner of the mill may give to the said officer, for transmission to the Commissioner, a written notice of objections and the officer shall thereupon seal up the record or account pending the orders of the Commissioner.

10. (1) All such copies and extracts and all information acquired by a Commissioner or any other officer from inspection of any mill or warehouse or from any return submitted under this Act shall be treated as confidential.

Information acquired to be confidential.

(2) If the Commissioner or any such officer discloses to any person other than a superior officer any such information as aforesaid without the previous sanction of the Government, he shall be punishable with imprisonment which may extend to six months and shall also be liable to fine:

Provided that nothing in this section shall apply to the disclosure of any such information for the purposes

of a prosecution in respect of the making of a false return under this Act.

11. On the last day of each month, or as soon thereafter as may be convenient, the proceeds of the duty recovered during that month shall, after deduction of the expenses, if any, of collection and recovery, be paid to the Committee.

Applications proceeds of duty.

12. (1) The Government may make rules for the purpose of carrying into effect the provisions of this Act.

Power to make rules.

(2) Subject to any other rules or any modification that may be made in exercise of the powers under sub-section (1) of this section, the rules (now in force) under the Indian Coconut Committee Act, 1944 of the Government of India shall *mutatis mutandis* be deemed to be the rules for the purposes of this Act in Mysore with effect from the date of publication in the Gazette and further, all persons authorised by the Government of India under that Government's Indian Coconut Act, 1944, and the rules framed thereunder for any of the purposes of that Act, shall be deemed to be authorised under this Act for corresponding purposes.

Repeal and Savings

13. The Mysore Coconut Cess (Emergency) Act, 1944 (XXXIX of 1944), continuedby the Mysore Coconut Cess (Emergency Continuance) Act, 1945 (XIII of 1945), is hereby repealed. But any rules made, anything done and any action taken in exercise of any power conferred by or under the said Emergency Act shall be deemed to have been made, done or taken in exercise of powers conferred by or under this Act as if this Act had commenced on the 8th day of October 1944.

Statement of Objects and Reasons.

The present war has rendered acute an already existing shortage in the supply of coconuts and coconut products in India. Even before the war, India's growing requirements necessitated a large import. But with the stoppage of this import as a result of the war and an increasing demand for coconuts and coconut products for essential purposes, it has become necessary to secure an increase in the production of coconuts in India and to adopt better cultural and manurial methods and improved processes for extracting oil. There is also a great need for the initiation of agricultural and technical research.

As the best means of serving these problems the Government of India have provided for the establishment of an All-India organisation called the Indian Central Coconut Committee with an independent source of

income and intended solely for the improvement and development of growing and marketing of coconuts and coconut products. The Indian Coconut Committee Act of 1944 which has been accordingly passed in British India provides for the constitution of such a Committee, and for its functions, powers and duties. The Act also provides for the imposition of a cess on copra consumed in mills in British India, at a rate of duty not exceeding four annas per hundredweight, the actual rate of duty being fixed after consulting the Committee.

The Committee is an All-India one and certain important Indian States, like Mysore, which produce coconut to a large extent, have been given representation on the Committee. In order to fall in line with the action taken in British India, legislation has become necessary in Mysore in order to provide for the imposition of a cess on the same terms and at the same rate as prevails in British India.

As the matter is urgent an Emergency Act was promulgated in October 1944 and has been continued from 7th April this year. It is necessary to place the Bill permanently on the Statute Book and the present Bill is therefore brought forward.

No. Rl. 6235, dated Bangalore, the 6th June 1945.

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying War Risks (Factories) Insurance (Repealing) Bill together with the Statement of Objects and Reasons.

By Order,

C. NARAYANASWAMY NAIDU, *Legal Member. and Law Secy. to Govt.*

8. THE WAR RISKS (FACTORIES) INSURANCE (REPEALING) BILL.

A Bill to repeal the War Risks (Factories) Insurance Act, 1943.

WHEREAS it is expedient to repeal the War Risks (Factories) Insurance Act, 1943 (VI of 1943);

It is hereby enacted as follows:—

Short title.

1. This Act may be called the War Risks (Factories) Insurance (Repealing) Act, 194 .

Repeal of Act VI of 1943.

2. The War Risks (Factories) Insurance Act, 1943 (VI of 1943), is repealed with effect from the 1st day of April 1945.

3. The War Risks (Factories) Insurance (Repealing) (Emergency) Act, 1945 (XI of 1945), is hereby repealed. Repeal.

Statement of Objects and Reasons.

With the threat of enemy action against India in the year 1942, the Government of India sponsored a scheme of insurance of factories against War Risks by promulgating the War Risks (Factories) Insurance Ordinance, 1942 (XII of 1942). This scheme was introduced in Mysore by means of the War Risks (Factories) Insurance (Emergency) Act, 1942, which was subsequently replaced by the War Risks (Factories) Insurance Act, 1943 (VI of 1943).

As there is no likelihood of foreign attack on India at present and consequently any interruption in the normal working of factories, this Government, with the consent of the Government of India decided to withdraw from the said scheme after 31st March 1945. In view of the urgency of the matter, an Emergency Act was passed in April of this year repealing the War Risks (Factories) Insurance Act, 1943, with effect from the 1st April 1945.

This Bill has been brought forward to regularise the Emergency Act, 1945 (XI of 1945).

No. RI. 6236, dated Bangalore, the 6th June 1945.

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying Mysore Income-Tax (Amendment) Bill together with the Statement of Objects and Reasons.

By Order,

C. NARAYANASWAMY NAIDU,

Legal Member and Law Secy. to Govt.

9. THE MYSORE INCOME-TAX (AMENDMENT) BILL.

A Bill further to amend the Mysore Income-tax Act, 1923 (V of 1923).

WHEREAS it is expedient further to amend the Mysore Income-tax Act, 1923 (V of 1923), for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. (1) This Act may be called the Mysore Income-tax (Amendment) Act, 194 . Short title and commencement.

(2) It shall come into force from the first day of July 1945.

Amendment of Section 2, Act V of 1923

2. In Section 2 of the Mysore Incom-tax Act, 1923, (hereinafter referred to as the said Act), after clause (6) the following clause shall be inserted, namely :—

"(6A) "Earned income" means any income of an assessee who is an individual, Hindu undivided family, unregistered firm or other association of individuals not being a company or a registered firm—

(*a*) which is chargeable under the head "Salaries"

or

(*b*) which is chargeable under the head "Profits and gains of business", where the business is carried on by the assessee or, in the case of a firm, where the assessee is a partner actively engaged in the conduct of the business, profession or vocation; or

(*c*) which is chargeable under the head "other sources" if it is immediately derived from personal exertion or represents a pension or superannuation or other allowance given to the assessee in respect of his past services or the past services of any deceased person; and includes any such income which, though it is the income of another person, is included in the assessee's income under the provisions of this Act, but does not include any such income which is exempt from tax under sub-section (2) of section 14 or under a notification issued under section 60;"

3. For Section 3 of the said Act, the following section shall be substituted, namely :—

Substitution of a new section for section 3, Act V of 1923

"3. (1) Income-tax shall be charged for the year beginning with the 1st day of July 1945, and in respect of each subsequent year, at the rate or rates specified in Schedule I, in accordance with, and subject to the provisions of this Act, in respect of all income, profits and gains of the previous year of every individual, Hindu undivided family, company, firm and other association of individuals."

"*Explanation.*—For the purpose of section 3, Income-tax chargeable during the year beginning with the 1st day of July 1944 or any previous year, shall, so far as may be, be leviable at the rates specified in Schedule I as in force during those years.

Insertion of a new section 15A, Act V of 1923.

4. After section 15 of the said Act, the following section shall be inserted, namely :—

"15A. Exemption of portion of earned income—

15-A. "The tax shall not be payable by an assessee in respect of such an amount of the earned income included in the total income as is equal to one-tenth of such income but not exceeding in any case two thousand rupees, and for the purpose of determining the rates at which income-tax (but not super-tax) is payable by the assessee, his total income shall be deemed to be the total income so reduced."

In making any assessment for the year ending on the 30th day of Juue 1946 there shall be deducted from the total income of an assessee an amount equal to one-tenth of the earned income exclusive of any income chargeable under the head "salaries" but not excluding in any case two thousand rupees.

Amendment of Section 16, Act V of 1923.

5. To sub-section (1) of section 16 of the said Act the following shall be added namely,—

"and any sum exempted under section 15A shall also be included except for the purpose of determining the rate or rates at which income-tax (but not super-tax) is payable by the assessee to whom the exemption is given;"

Substitution of a new section for section 17, Act V of 1923.

6. For section 17 of the said Act, the following section shall be substituted, namely,—

"Where the amount of the total income of any assessee is deemed to be the total income, reduced under the provisions of section 15A by an allowance for earned income, the expression 'total income' in this section shall, for the purpose of determining the amount of income-tax (but not super-tax) payable by the assessee, be deemed to refer to his total income so reduced."

Amendment of Section 18, Act V of 1923.

7. In sub-section (2) of section 18 of the said Act, for the words "at the rate applicable to the estimated income of the assessee under this head" the words "at a rate representing the average of the rates applicable to the estimated total income of the assessee under this head" shall be substituted.

Substitution of a new explanation for the explanation to section 55, Act V of 1923.

8. For the explanation to section 55 of the said Act the following shall be substituted, namely,—

"*Explanation.*—For the purpose of section 55, super-tax chargeable during the year beginning with the 1st day of July 1944 or any previous year, shall, so far as may be, be leviable at the rates specified in Schedule II as in force during those ears."

Amendment of Section 56, Act V of 1923.

9. In section 56 of the said Act, after the words "Company, unregistered firm or other association of individuals, shall", the words, figures and letter, "Except in cases to which section 15A applies" shall be inserted.

Amendment of Section 58, Act V of 1923.

10. In sub-section (1) of section 58 of the said Act, after the words and figure "and sections 15" the figures and letter "15A" shall be inserted.

Substitution of new schedules for schedules I and II, Act V 1923.

11. For schedules I and II to the said Act, the following schedules shall be substituted:

SCHEDULE I.

RATES OF INCOME-TAX.

Section (3).

A. In the case of every individual, every Hindu undivided family, every unregistered firm and every other association of individuals not being a registered firm or company:—

		Rate
1.	On the first Rs. 1,500 of total income ..	Nil.
2.	On the next Rs. 3,500 of total income ...	Five pies in the rupee.
3.	On the next Rs. 5,000 of total income ...	Nine pies in the rupee.
4.	On the next Rs. 10,000 of total income ...	Fifteen pies in the rupee.
5.	On the next Rs. 20,000 of total income ...	Twenty-four pies in the rupee.
6	On the next Rs. 20,000 of total income ...	Thirty-six pies in the rupee.
7.	On the balance of total income ...	Forty-two pies in the rupee.

Provided that (i) no income-tax shall be payable on a total income which does not exceed Rs. 2,400; and

(ii) the income-tax payable shall in no case exceed half the amount by which the total income exceeds Rs. 2,400.

B. In the case of every Company and every registered firm:—

1.	On the first Rs. 1,500 of total income ...	Nil.
2.	On the next Rs. 3,500 of total income ...	Twenty-four pies in the rupee.
3.	On the balance of total income ...	Forty-two pies in the rupee.

Provided that no income-tax shall be payable on a total income in the case of a company which does not exceed Rs. 2,400.

SCHEDULE II.

RATES OF SUPER-TAX.

Section (55).

A. In the case of every individual, every unregistered firm and every other association of individuals not being a registered firm:—

		Rate.
1.	On the first Rs. 30,000 of total income ...	Nil.
2.	On the next Rs. 30,000 of total income ...	Eighteen pies in the rupee.
3.	On the next Rs. 40,000 of total income ...	Twenty-seven pies in the rupee.
4.	On the next Rs, 50,000 of total income ...	Thirty-six pies in the rupee,

		Rate
5.	On the balance of total income	... Forty-eight pies in the rupee.

B. In the case of every Hindu undivided family :—

1.	On the first Rs. 50,000 of total income	... Nil.
2.	On the next Rs. 10,000 of total income	... Eighteen pies in the rupee.
3.	On the next Rs. 40,000 of total income	... Twenty-seven pies in the rupee.
4.	On the next Rs. 50,000 of total income	... Thirty-six pies in the rupee.
5.	On the balance of total income	... Forty-eight pies in the rupee.

C. In the case of every company :—

1.	On the first Rs. 1,500 of total income	... Nil.
2.	On the next Rs. 3,500 of total income	... Eighteen pies in the rupee.
3.	On the next Rs. 5,000 of total income	... Twenty-seven pies in the rupee.
4.	On the next Rs. 10,000 of total income	... Thirty-six pies in the rupee.
5.	On the balance of total income	... Forty-two pies in the rupee.

Statement of Objects and Reasons.

Income-tax in the State is now being levied on what is known as the step system. Incomes below Rs. 2,400 are exempt from taxation while those above this limit are classified into grades and tax is levied on the total income falling under each grade at the rates prescribed. The principal defect of the system is that it provided for taxation (subject only to the provision for marginal relief) of the whole income at a specified rate when the income exceeds the non-taxable limit and not merely the taxation of the excess over the limit at that rate. The increase in the amount of tax will not be proportionate to the increase in income over and below the border line between the several grades or limits. The natural consequence of this would be a tendency on the part of assessees to claim bad debts, allowances, etc., with a view to show an income below a particular limit with a corresponding tendency on the part of Income-tax Officers to endeavour to keep the computation above that limit. This tends to a conflict which has little regard to the merits of a case but is mainly concerned with the rate of tax chargeable on the whole income. The defect and the tendency referred to above could be remedied and avoided if the slab system of taxation is adopted. According to this system, progressive rates of tax are applied to successive slices of

income after exempting a certain basic minimum from taxation.

2. The incidence of tax will get more equitably distributed as, while lower incomes will secure some relief, the higher incomes which are capable of bearing a heavier burden will be subject to higher taxation. The progression will also be more even without sudden jumps. It is therefore considered desirable to adopt this system and by doing so we shall also be falling in line with British India.

3. Incomes below Rs. 2,400 will not be subject to taxation as at present but higher incomes will be divided into convenient slabs and charged to tax at the rates prescribed, the first Rs. 1,500 of the income being tax-free.

4. The activities of the nation-building departments have to be expanded to meet present-day requirements. Development schemes have to be undertaken involving considerable outlay of a recurring character. Opportunity has therefore been taken to so fix the rates as to secure some increase in revenue from higher income towards meeting such expenditure. The maximum rate under income-tax is proposed to be increased from 3 to 3½ annas in the case of individuals as well as companies and from 3 to 4 annas under super-tax in the case of individuals and to 3½ annas in the case of companies. The aggregate rate of tax in the case of companies will be 7 annas as against 7½ annas in British India. As regards individuals, the rates now proposed are very much lower than even the basic rates without the surcharge, in force in British India.

Opportunity has been taken to make a differentiation for income-tax purposes (as in the United Kingdom) between incomes that are earned by personal exertion and incomes that are not so earned. Provision is made for exempting one-tenth of earned income subject to a maximum of two thousand rupees. Exemption will be given only in respect of income which may be described as derived from personal exertions, and will not, therefore apply to the income of companies, or in respect of dividends, interest on securities or income from property. It will be given only in respect of income-tax and not super-tax.

No. Rl. 6237, dated Bangalore, the 6th June 1945.

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying

Mysore European British Subjects Reinstatement (Amendment) Bill together with the Statement of Objects and Reasons.

By Order,

C. NARAYANASWAMY NAIDU,
Legal Member. and Law Secy. to Govt.

10. THE MYSORE EUROPEAN BRITISH SUBJECTS REINSTATEMENT (AMENDMENT) BILL.

A Bill further to amend the Mysore European British Subjects Reinstatement Act, 1941.

Whereas it is expedient further to amend the Mysore European British Subjects Reinstatement Act, 194 (XVI of 1941):

It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Mysore European British Subjects Reinstatement (Amendment) Act, 194 .

(2) It shall come into force at once.

Amendment of section 3, Act XVI of 1941.

2. After sub-section (2) of section 3 of the Mysore European British Subjects Reinstatement Act, 1941 (XVI of 1941) (hereinafter referred to as the said Act) the following sub-section shall be added and shall be deemed always to have been added, namely,—

"(3) The duty imposed by sub-section (1) upon an employer to reinstate in his employment a person such as is described in that sub-section shall not be extinguished or affected by the fact that such person is, while serving in the capacity by virtue of which such duty was incurred by the employer, temporarily assigned to any employment under the Crown; nor shall any such assignment be deemed to have terminated or interrupted his service in the capacity by virtue of which such duty was incurred by the employer."

Amendment of section 4 (b) Act XVI of 1941.

3. In sub-section (*b*) of section 4 of the said Act, after the words "so long as such person remains in the Forces of His Majesty the King Emperor" the words "or in any other employment under the Crown to which he may be temporarily assigned while serving in those Forces" shall be inserted and shall be deemed always to have been inserted.

Statement of Objects and Reasons.

The Mysore European British Subjects Reinstatement Act of 1941 was passed in order to impose a statutory liability on an employer in Mysore of an European

British Subject who was employed by him but called up for national service, to reinstate him at the termination of such a national service. The employee's rights in provident and superannuation funds are also required by the Act to be preserved in such cases. The Act was intended to supplement the corresponding Act of the Indian Legislature. The British Indian Act has been recently amended by an ordinance under which this duty to reinstate will be secured and rights in provident and superannuation funds will be preserved even in cases where the European British Subject is temporarily assigned to any employment under the Crown.

It is considered expedient to make similar amendments in the Mysore Act also. The present Bill is brought forward for this purpose.

No. Rl. 6238, dated Bangalore, the 6th June 1945.

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying City of Bangalore Improvement (Amendment) Bill together with the Statement of Objects and Reasons.

By Order,

C. NARAYANASWAMY NAIDU,
Legal Member. and Law Secy. to Govt.

11. THE CITY OF BANGALORE IMPROVEMENT (AMENDMENT) BILL.

WHEREAS it is expedient to amend the City of Bangalore Improvement Act, 1945 (V of 1945);

It is hereby enacted as follows:—

1. (1) This Act may be called the City of Bangalore Improvement (Amendment) Act, 194..

(2) It shall come into force at once.

2. For sub-section (2) of section 1 of the City of Bangalore Improvement Act, 1945 (hereinafter referred to as the said Act) the following sub-section shall be substituted, namely:—

"(2) Except as is hereinafter otherwise provided it extends to the City of Bangalore and to such other areas adjoining the City as the Government may, from time to time, by notification in the official Gazette, specify in this behalf."

3. After section 23 of the said Act, the following new section shall be inserted, namely :—

"23 A. Notwithstanding anything to the contrary in any other provision of this Act, the Board shall, in respect of any area adjoining the City, to which this Act has been extended and in respect of which improvement schemes have been executed, have all the powers and be subject to all the duties which a City Municipal Council has or is subject to under the Mysore City Municipalities Act, 1933, and shall administer such area as if it were a City Municipal Council until such date as the Government may notify in the official Gazette as the date on which it shall cease so to administer. The said notification shall also indicate the authority to which streets and open spaces of the kind specified in section 23 and situate in such area shall be transferred by the Board and by which they shall thereafter be maintained and administered."

Statement of Objects and Reasons.

Under the City of Bangalore Improvement Act V of 1945, the Improvement Trust Board has power only to execute the schemes of expansion entrusted to it, but cannot administer the areas covered by the scheme after their execution. It is also necessary to empower the Board to undertake the improvement schemes outside the Municipal limits if it is considered necessary to do so. The present Bill is intended to provide for the above changes.

No. Rl. 6239, dated Bangalore, the 6th June 1945.

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying City of Mysore Improvement (Amendment) Bill together with the Statement of Objects and Reasons.

By Order,

C. NARAYANASWAMY NAIDU, *Legal Rember. and Law Secy. to Govt.*

12. THE CITY OF MYSORE IMPROVEMENT (AMENDMENT) BILL.

WHEREAS it is expedient further to amend the City of Mysore Improvement Act, 1903 (III of 1903).

Short title and commencement.

It is hereby enacted as follows :—

1. (1) This Act may be called the City of Mysore Improvement (Amendment) Act, 194 .

(2) It shall come into force at once.

2. In section 4 of the City of Mysore Improvement Act, 1903, for the words "the Deputy Sanitary Commissioner to the Government", the words "the Director of Public Health in Mysore, Bangalore, or, the Superintending Engineer, Mysore Circle, Mysore, as the Government may determine" shall be substituted.

Statement of Objects and Reasons.

The constitution of the Mysore Improvement Trust Board provides for the nomination of "the Deputy Sanitary Commissioner to the Government" an office which has been abolished for sometime now. The Director of Public Health was being nominated against this place as representing as nearly as possible the Deputy Sanitary Commissioner. The present Bill is intended to indicate this change. As extensive underground drainage works are being taken up by the Board, the Bill also permits for the nomination of the Superintending Engineer, Mysore Circle in place of the Director of Public Health should the Government consider it necessary to do so.

No. Rl. 6240, dated Bangalore, the 6th June 1945.

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying Code of Criminal Procedure (Amendment) Bill together with the Statement of Objects and Reasons.

By Order,

C. NARAYANASWAMY NAIDU,

Legal Member. and Law Secy. to Govt.

13. THE CODE OF CRIMINAL PROCEDURE (AMENDMENT) BILL.

WHEREAS it is expedient further to amend the Code of Criminal Procedure, 1904 (II of 1904), for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

Short Title.

1. This Act may be called the Code of Criminal Procedure (Amendment) Act, 194 .

2. To section 198 of the Code of Criminal Procedure, 1904 (II of 1904), (hereinafter referred to as the said Code) the following further proviso shall be added, namely :—

Amendment of Section 198 Act II of 1904.

"Provided further that where the husband aggrieved by an offence under section 494 of the said Code is serving in any of the Armed Forces of His Majesty or of His Highness the Maharaja under conditions which are certified by his Commanding Officer as precluding him from obtaining leave of absence to enable him to make a complaint in person, some other person authorised by the husband in accordance with the provisions of sub-section (1) of section 199B may, with the leave of the Court, make a complaint on his behalf."

3. To section 199 of the said Code, the following further proviso shall be added, namely,—

Amendment of Section 199, Act II of 1904.

"Provided further that where such husband is serving in any of the Armed Forces of His Majesty or His Highness the Maharaja under conditions which are certified by his Commanding Officer as precluding him from obtaining leave of absence to enable him to make a complaint in person, and where for any reason no complaint has been made by a person having care of the woman as aforesaid some other person authorised by the husband, in accordance with the provisions of sub-section (1) of section 199B may, with the leave of the Court, make a complaint on his behalf."

4. After section 199 A of the said Code, the following section shall be inserted in Chapter XV, namely,—

Insertion of new Section 199-B, in Act II of 1904.

"*199-B. Form of authorisation under second proviso to section 198 or 199* :—

(1) The authorisation of a husband given to another person to make a complaint on his behalf under the second proviso to section 198 or the second proviso to section 199 shall be in writing, shall be signed or otherwise attested by the husband, shall contain a statement to the effect that he has been informed of the allegations upon which the complaint is to be founded, shall be countersigned by the officer referred to in the said provisos, and shall be accompanied by a certificate signed by that officer to the effect that leave of absence for the purpose of making a complaint in person cannot, for the time being, be granted to the husband.

(2) Any document purporting to be such an authorisation and complying with the provisions of sub-section (1), and any document purporting to be a certificate required by that sub-section shall, unless the

contrary is proved, be presumed to be genuine, and shall be received in evidence."

Statement of Objects and Reasons.

The Code of Criminal Procedure of 1904 requires that complaints in respect of *inter alia* the offence of bigamy should be made by some person aggrieved and that complaints in respect of adultery and enticement of a married woman should be made by the husband or in his absence by some person who had care of such woman on his behalf with the leave of the Court. Both the sections (198 and 199) make provision for dealing with certain exceptional cases but neither of them meets the case of a person serving in the armed forces under conditions where it is impossible for the time being to grant him leave. It is therefore necessary to relax the provisions and to permit a husband serving in the armed forces, to authorise some other person to make a complaint on his behalf. This Bill is intended to secure this object and is modelled on the lines of the corresponding British Indian Amendment Act. The Bill also provides for protection against abuse and requires an authorisation by a husband to be in writing and countersigned by his Commanding Officer.

No. Rl. 6241, dated Bangalore, the 6th June 1945.

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying Mysore Companies (Amendment) Bill together with the Statement of Objects aud Reasons.

By Order,
C. NARAYANASWAMY NAIDU,
Legal Rembcr. and Law Secy. to Govt.

14. THE MYSORE COMPANIES (AMENDMENT) BILL.

A Bill further to amend the Mysore Companies Act, 1938.

Whereas it is expedient further to amend the Mysore Companies Act, 1938 (XVIII of 1938), for the purposes hereinafter appearing:

It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Mysore Companies (Amendment) Act, 194 ..

(2) It shall come into force on such date as the Government may, by notification in the official Gazette, appoint.

2. After section 277 H of the Mysore Companies Act, 1938 (XVIII of 1938) (hereinafter referred to as the said Act), the following section shall be inserted, namely— Insertion of new section after section 277H, Act XVIII of 1938.

"277HH—Prohibition of employment of managing agents and restrictions on certain forms of employment.

No banking company, whether incorporated in or outside Mysore which carries on business in Mysore shall, after the expiry of two years from the commencement of the Mysore Companies (Amendment) Act, 1945, employ or be managed by a managing agent, or any person whose remuneration or part of whose remuneration takes the form of commission or a share in the profits of the company, or any person having a contract with the company for its management for a period exceeding five years at any one time:

Provided that the period of five years shall for the purposes of this section be computed from the date on which this section comes into force:

Provided further that any such contract may be renewed or extended for a further period not exceeding five years at a time if and so often as the Directors think fit."

3. For Section 277 I of the said Act, the following section shall be substituted, namely— Substitution of new section for section 277I, Act XVIII of 1938.

"277 I—Restrictions on commencement of business and conditions for carrying on business by banking company—

(1) Notwithstanding anything contained in section 103, no banking company incorporated under this Act shall commence business unless shares have been allotted to an amount sufficient to yield a sum of at least fifty thousand rupees as working capital, and unless a declaration duly verified by an affidavit signed by the Directors and the manager that such a sum has been received by way of paid up capital has been filed with the Registrar.

(2) No banking company, whether incorporated in or outside Mysore shall, after the expiry of two years from the commencement of the Mysore Companies (Amendment) Act 1945, carry on business in Mysore unless it satisfies the following conditions, namely—

(*a*) that the subscribed capital of the company is not less than half the authorised capital, and the paid up capital is not less than half the subscribed capital, and

(b) that the capital of the company consists of ordinary shares and such preference shares as may have been issued before the commencement of the Mysore Companies (Amendment) Act, 1945 only, and

(c) that the voting rights of all shareholders are strictly proportionate to the contribution made by the share-holder, whether a preference share-holder or an ordinary share-holder, to the paid up capital of the company.

Amendment of section 277L, Act XV II of 1938.

4. In sub-section (3) of Section 277L of the said Act, after the word, figures and letter "Section 277H" the words, figures and letters "Section 277HH, Section 277 I" shall be inserted.

Statement of Objects and Reasons.

Certain undesirable features in the structure and management of banking companies have of late come to notice, such as—

(i) the appointment of managing directors or managers on long-term contracts on payment of remuneration by commission or a share in the profits,

(ii) the fixation of the authorised capital at a very high figure as compared with the subscribed and paid-up capital,

(iii) the possession of large voting rights by an individual or a small group of individuals, usually partly-paid ordinary or deferred share-holders.

The first of these is contrary to the spirit of section 277H of the Mysore Companies Act, 1938, though not at present expressly prohibited. The second gives the public a false impression of the status and importance of the bank. The third enables an individual or a small group of individuals to concentrate in his or their hands the control of the companies' activities, thereby facilitating the undertaking of unsafe or speculative business, to the detriment of the interests of the depositors.

2. It is desirable to remove these objectionable features by suitable amendments of the Mysore Companies Act, 1938. At the same time, it is considered that some time should be given to the existing banking companies, which may be affected by the amendments, to adjust themselves to the requirements of the amended law.

3. The Bill makes the necessary provisions with a view to meeting the objects mentioned above,

No. Rl. 6242, dated Bangalore, the 6th June 1945.

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying Mysore Forest (Amendment) Bill together with the Statement of Objects and Reasons.

By Order,

C. NARAYANASWAMY NAIDU,

Legal Member. and Law Secy. to Govt.

15. THE MYSORE FOREST (AMENDMENT) BILL.

WHEREAS it is expedient further to amend the Mysore Forest Act, 1900;

It is hereby enacted as follows :—

1. This Act may be called the Mysore Forest (Amendment) Act, 194 .

2. In sub-section (3) of section 59 of the Mysore Forest Act, 1900, for the words "Fifty rupees" the words "One hundred rupees" shall be substituted.

Statement of Objects and Reasons.

Sub-section (3) of section 59 of the Mysore Forest Act of 1900 prescribes fifty rupees as the maximum amount that can be accepted by a forest officer by way of compensation for an offence which a person is suspected to have committed. This maximum was fixed to suit conditions prevailing a long time ago.

At present, the value of timber and of every other forest produce has increased very much and in order to put down smuggling and other evasions of the Forest laws, it has become necessary to raise this maximum.

The present Bill is intended to raise the maximum to one hundred rupees.

No. Rl. 6243, dated Bangalore, the 6th June 1945.

Under the provisions of Rule 36 of the Mysore Legislative Rules, 1941, the Dewan has been pleased to order the publication in the Gazette of the accompanying Mysore Motor Vehicles and Road Traffic (Amendment) Bill together with the Statement of Objects and Reasons.

By Order,

C. NARAYANASWAMY NAIDU,

Legal Member. and Law Secy. to Govt,

16. THE MYSORE MOTOR VEHICLES AND ROAD TRAFFIC (AMENDMENT) BILL.

A Bill to amend the Mysore Motor Vehicles and Road Traffic Act, 1944.

WHEREAS it is expedient to amend the Mysore Motor Vehicles and Road Traffic Act, 1944 (XXVII of 1944);

It is hereby enacted as follows:—

1. (1) This Act may be called the Mysore Motor Vehicles and Road Traffic (Amendment) Act, 194 .

(2) It shall come into force at once.

Amendment of section 47, Act XXVII of 1944.

2. For clause (*e*) of sub-section (3) of section 47 of the Mysore Motor Vehicles and Road Traffic Act, 1944 (hereinafter referred to as the said Act) the following clause shall be substituted, namely:—

"(*e*) that the provisions of rules framed under this Act limiting the hours of work of drivers and conductors are observed in connection with any vehicle or vehicles to which the permit relates."

Amendment of the fifth schedule Act XXVII of 1944.

3. In the fifth schedule to the said Act for the group of letters "MYS" the groups of letters and word "MYZ or MYX" shall be substituted

Statement of Objects and Reasons.

Sub-section (3) of section 47 of the Mysore Motor Vehicles and Road Traffic Act 1944, sets out the conditions which will attach to permits issued for public service vehicles. Item (*e*) of this sub-section incorporates the provisions of the Act relating to hours of work of drivers. The Act contains no such provisions but empowers the framing of Rules in this behalf. This section is therefore proposed to be amended.

The Fifth Schedule sets out the registration marks for motor vehicles in Mysore. The letters MYS set out therein are at present in use and the retention of the existing Registration Marks under the Act will thus result in some confusion. It is therefore proposed to have the Registration Marks as MYZ or MYX.

The Bill is intended to carry out these purposes.

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